

STATE OF HAWAII
Accounting Manual

Volume I

Part 600: Uniform Accounting Code

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SECTION 685: CODE LISTINGS - OBJECT CODES
Summary of Group Headings

Codes

20XX - 29XX	Personal Services
30XX - 74XX	Other Current Expenses
75XX - 79XX	Capital Outlay
80XX - 99XX	Non-Cost Payments

July 1, 1980

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SECTION 685: CODE LISTINGS - OBJECT CODES

Major Classifications

Code

Personal Services

20XX	Personal Services - Payroll
28XX	Personal Services Rendered by Individuals Under Contract in an Employer-Employee Relationship
29XX	Personal Services Rendered by Other State Departments and Agencies (State Employees)

Other Current Expenses

30XX	Operating Supplies
31XX	Repair and Maintenance Supplies
32XX	Office Supplies
33XX	Food Supplies
34XX	Other Supplies
35XX	Dues and Subscriptions
36XX	Freight and Delivery Charges
37XX	Postage
38XX	Telephone and Telegraph
39XX	Printing and Binding
40XX	Advertising
41XX	Car Mileage
42XX	Transportation, Intra-State
43XX	Subsistence Allowance, Intra-State
44XX	Transportation, Out-of-State
45XX	Subsistence Allowance, Out-of-State
46XX	Hire of Passenger Cars
47XX	Motor Pool Cars
48XX	Other Travel

Refer to Section 686 of this Part for Object definitions.

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SECTION 685: CODE LISTINGS - OBJECT CODES
Major Classifications

Code

Other Current Expenses

50XX	Electricity
51XX	Gas
52XX	Water
53XX	Sewer
54XX	Other Utilities
55XX	Rental of Land and Building
56XX	Rental of Equipment
57XX	Other Rentals
58XX	Repairs and Maintenance
59XX	Insurance
60XX	Depreciation and Amortization
61XX	Interest on Bonded Debt
62XX	Other Interest Expense
63XX	Bond Issuance and Redemption Expense
64XX	Intergovernmental Grants-in-Aid
65XX	Other Grants-In-Aid
66XX	Public Assistance
67XX	Workers' Compensation Payments
68XX	Judgments and Claims
69XX	Unemployment Benefits Payments
70XX	Retirement and Pension Cost
71XX	Services on Fee Basis (Other than State Employees)
72XX	Other Current Expenditures
73XX	Interest on Delinquent Payments
74XX	Redistributed Current Expenses

Refer to Section 686 of this Part for Object definitions.

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SECTION 685: CODE LISTINGS - OBJECT CODES
Major Classifications

Code

Capital Outlay

75XX	Land and Land Improvements
76XX	Buildings
77XX	Machinery and Equipment
78XX	Other Capital Outlay
79XX	Construction in Progress

Non-Cost Payments

80XX	Payments for Debt Retirements
82XX	Payment for Loans
87XX	Items for Resale or Reissue
88XX	Payments for Advances (Accounts Receivables)
89XX	Payment for Investments
90XX	Refunds
92XX	Agency and Clearing Accounts
93XX	Counterbalancing Payments
99XX	Transfers

Refer to Section 686 of this Part for Object definitions.

July 1, 1980